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ABSTRACT

Our publics could be better served if verification of a program evaluation were made by an educational program auditor (EPA). The role of the EPA would be to enter the educational cycle after the objectives have been determined and before the programs and criterion measures have been adopted. The audit process would begin with the hiring of the auditor and continue through the life of the project. This handbook is designed to assist such an auditor in this task. It discusses federal audit requirements, the pre audit, the interim audit report, and the final audit report. (Author/JF)

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OFFICE OF THE LOS ANGELES COUNTY SUPERINTENDENT OF SCHOOLS

Interdivisional Committee on Educational Program Audits

EDUCATIONAL PROGRAM AUDIT HANDBOOK

Edited by

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William J. Turner

and

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Acknowledgment

We wish to express our admiration for the Educational Program Audit Handbook developed for the Alabama State Department of Education. In particular, we wish to acknowledge our indebtedness to A. Jackson Stenner and William J. Webster who generously permitted their materials to be quoted extensively in this handbook. Their pioneering effort in the development of the Alabama Audit Handbook promises to be a milestone in making education accountable in the decade of the seventies.

We wish to extend special thanks to the following educators who wrote portions of this handbook:

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Above all, we wish to acknowledge our indebtedness to Dr. Leon Lessinger, who has been aptly called, "the father of accountability." His guidance and counsel made this volume possible.

FOREWORD

In any list of axioms supporting the organized effort of formal schooling, one is paramount: without knowledge of results, there cannot be improvement. Seen from this light, the Educational Program Audit is a basic tool for educational improvement.

The EPA insures objective feedback. If it is conducted in the spirit of redesign for quality assurance rather than inspection it will enlist the enthusiastic support of each professional worker because it will enhance both credibility and capability.

Cohen, Turner, and Wiener have distilled the essence of the EPA in a straightforward, easy-to-follow format. From my personal knowledge of their dedication and expertise, as well as the soundness of the material represented in this handbook, I am convinced that this little publication will make a major demonstrable contribution to both educational reform and renewal.

As science is utterly dependent upon objective feedback and review, so must we in education discipline ourselves to this process. To do less is to forfeit the opportunity for a true profession. To do more is to lead the profession to new heights of service.

Leon Lessinger
Former US Associate Commissioner
of Education and Callaway Professor
of Education at Georgia State
University

TABLE OF CONTENTS

Introduction iv

Chapter I – Federal Audit Requirements

- Roles of the Educational Program Auditor 2
- The Tasks of the Educational Program Auditor 2
- Qualifications of an Educational Program Auditor 3

Chapter II – The Pre Audit

- Review Documents 4
- Review Needs Assessment 4
- Review Management System 4
- Review Project Objectives 6
- Critique Evaluation Design 8
- The Audit Contract 13
- The Audit Plan 18

Chapter III – Interim Audit Report

- Process – Formative Evaluation 22
- Checklist of Systematic Instruction – Preferred Practice 22

Chapter IV – Final Audit Report

- Introductory and General Comments 30
- Critique of Evaluation 31
- On-Site Visit Findings 31
- Recommendations for Revisions 32
- Confirmation of Need for Program Modifications 33

INTRODUCTION

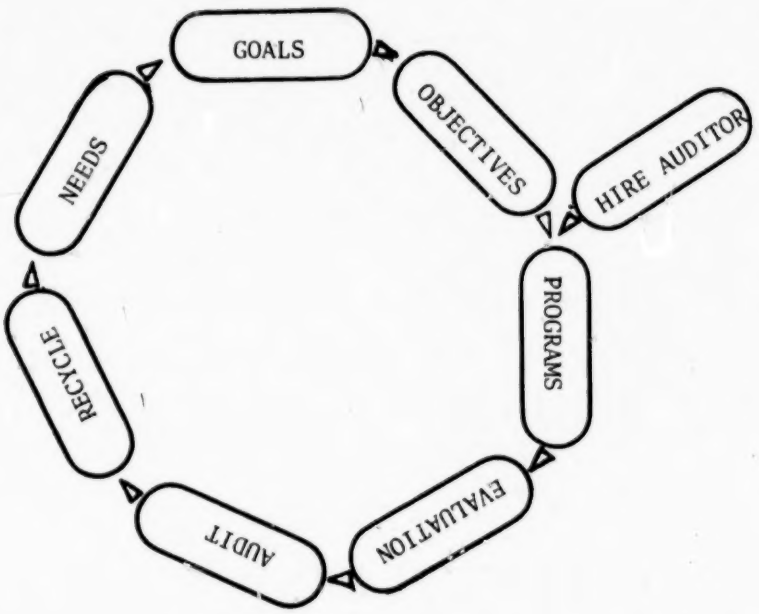
Only a few generations ago it was the custom in school districts for the fiscal records to be kept or not kept in whatever fashion the districts saw fit. In time, state legislatures required that district fiscal records be kept uniformly according to some rules of the game; the rules for keeping the books came to be written in the state's accounting manual. About a generation ago, many legislatures required that fiscal records be audited by an agent independent of the district. There was much resistance at the time in the vein of, "It's a duplication of effort; It's a waste of money; Don't you trust me?" Today, the school administrator points to his fiscal audit as unbiased verification that his records are in order. Such is usually not the case with his educational programs.

It has too often been our custom in Education to initiate a new instructional program by assigning responsibility for its implementation to the most convenient administrator. The administrator may also be advised, sometimes almost as an afterthought, "Oh yes, and let me know how it turns out." After a school year of struggling to implement the new program in addition to his other duties, the administrator may be called upon to report to the Superintendent or the Board on "how it turned out." The Program Administrator, having a human amount of human frailties, and thus not wishing to appear inadequate before his administrative superiors may report that the parents liked it, the kids liked it, and it turned out not too badly. Small wonder then that reports of educators to their constituencies have less credibility that we would wish. When we assign responsibility for program operation and program evaluation to the same person, we have made the pitcher the umpire.

In recent years, the requirement of an evaluation component in federally funded educational programs has been perceived as a means of reestablishing our credibility with our various constituents. However, in locally funded programs, this step has often been egregiously neglected or omitted. Even when this step is taken, it does not go far enough. Internal evaluation is analogous to asking the company bookkeeper, "How much money did we have left at the end of the year?" and then taking his word for it. The prudent businessman would be well advised to ask an independent auditing firm to verify the conclusion of the bookkeeper. Similarly, evaluating educational programs is better business

than not evaluating them. However, this too is an incomplete cycle. Our publics would be better served if we included the next step – verification of the evaluation by an educational program auditor.

The EPA enters the educational cycle after the objectives have been determined and before the programs and criterion measures have been adopted, as indicated on the flow chart below.



The sequential nature of the flow chart makes it appear that Audit follows Evaluation. In reality, the audit process begins with the hiring of the Auditor and continues through the life of the project. This handbook is designed to assist the Auditor in this task.

CHAPTER I

Federal Audit Requirements

Independent accomplishment audits are required under a variety of federal titles; e.g., Title VII, Title VIII, and portions of Title III, ESEA. The Manual for Project Applicants and Grantees for Title VII, ESEA, specifies that "all projects must provide for an independent educational accomplishment audit of the project to apprise school officials of the validity of their own evaluative process and data."[1] It further specifies "the final audit report will be prepared and submitted to the appropriate LEA personnel (school board, superintendent, project director, project evaluator) according to the contract time schedule. It will be the responsibility of the LEA to forward five copies of each final audit report to the United States Office of Education within thirty days of its receipt by the LEA. In addition, the number of copies required by the state educational agency should be submitted to that agency (unless it is the auditing agency)."

There are indications that audit requirements may soon extend to Title I and Vocational Education Projects, and that before long, most federally funded programs may require an educational program audit.

Before continuing with descriptions of auditors and educational program audits a brief comment is in order. Evaluation and audit are not the same. Evaluation may be conducted by personnel employed within a project or district, or it may be conducted by an outside contractor. The education program auditor is an outside, independent source whose purpose is to verify the reported results of the evaluation of the educational program and to assess the appropriateness of the evaluation techniques.

"The independent educational audit is the device through which the public can hold its schools accountable, and also through which the school can learn how to improve its programs in order to meet the demands rightly made by its constituency."[2]

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[1]The Manual for Project Applicants and Grantees for Programs under Bilingual Education Act, Title VII, ESEA, p. 11.

[2]Lessinger, Leon, Every Kid a Winner, Simon and Schuster, New York, 1970, p. 79.

Roles of the Educational Program Auditor

The Educational Program Auditor brings a new professional role to education. He serves as a third party, free of local ties and interests, who verifies the results of the internal evaluation.

The Educational Program Auditor is:

1. Independent from the program to be audited
2. A reviewer and not a decision-maker
3. A reporter and an observer
4. A professional who exercises care and integrity in performing the audit examination and in preparing audit reports
5. Equipped to innovate within his own profession and to encourage reforms in the schools

The Tasks of the Educational Program Auditor Include:

1. Critiquing the evaluation design
2. Making alternative instrumentation and design suggestions
3. Making alternative suggestions for data collection and analysis
4. Assessing the extent to which the instructional materials and facilities are being used or prepared in accordance with the specifications set forth in the program proposal
5. Conducting interviews, reviewing materials, and visiting sites
6. Providing feed-back information to program administrators to help in improving program performance
7. Making agreements with the users of the audit report on standards of evaluation and summarization
8. Presenting information in such a manner that the information can be used by district personnel in formulating judgments and making rational decisions
9. Verifying the results reported in the evaluation report
10. Comparing proposed practice with actual practice

Qualifications of an Educational Program Auditor:

1. Generally the Program Auditor selected should have at least the same level of qualifications and skills in evaluation as the Program Evaluator.
2. The Auditor should be independent from the local educational agency and should not have any connection with the program that could inject bias into the audit function.
3. The Auditor should be close enough to the project site so that cost would not preclude on-site visits to examine data, schedules, procedures, implementation, and findings.
4. The Auditor should be able to provide a record of experience in program audits as well as theoretical capability.
5. For projects federally funded under ESEA Titles VII and VIII, the Auditor must be approved by the United States Office of Education.

CHAPTER II

The Pre Audit

Review Documents

Once the Auditor has been selected, he should be supplied with the preliminary program proposal, the proposed evaluation design, and any other information which the Program Director and the Evaluator believe to be relevant. In the case of federally funded projects this would usually consist of the guidelines governing the particular statute, the project proposal prepared by the district, and the grant document authorizing the expenditure of funds. Documents for locally funded programs would normally consist only of the program proposal and the local district authorization to expend funds. The Auditor should examine the documents for evidence of district commitment to the program in the form of official board and/or administrative action in the form of board minutes, policy, or regulation.

Review Needs Assessment

The Auditor should examine the documents supplied him by the LEA to determine whether a needs assessment has been conducted and whether the proposed program is addressed to an identified need. He should examine whether alternatives for meeting this identified need were explored and whether a rationale was developed for making choices among the alternatives. If not, it may be appropriate for the Auditor to meet with the Program Director and Evaluator at this point to discuss alternatives. Suggestions made at this meeting by the Auditor should be in writing and should be included in the final audit report.

Review Management System

The Auditor should examine whether management has provided for:

	Responsibilities	Performance Indicators
a.	Logistical support.	Allocation of manpower, money, materials. The program application is probably the best source for this information.

Responsibilities	Performance Indicators
b. Monitoring the program.	Lines of authority and responsibility for the project should be clearly stated. The project proposal may contain this information; board minutes or district policy statements may be a source for this information. If the Auditor cannot discern from the documents presented to him what the lines of authority and responsibility are, he should include this item in his discussion with the Project Director and Evaluator. His suggestions should be in writing and should be included in the final report.
c. A training system for initial project implementation as well as a back-up training system if the project is to be continued or expanded. This information should be included in the project proposal.	Interviews with project participants can reveal whether the goals and objectives of the program are understood and whether the participants are willing and competent to execute the methods-means selected for the program.
d. A communications system.	The Auditor should examine whether provision has been made for information flow from project participants to management; between project connected participants; between the board and the general public. Information flow from project management to district management would normally be found in the monitoring system in b. above. The Auditor should be prepared to suggest alternatives if no information system is provided for in the documents.

Review Project Objectives

It is important that the project objectives be presented in a straightforward fashion. The major focus of any proposal must be a specification of what the proposed project is intended to accomplish. It is essential that the EPA review the project objectives to assure sufficient technical quality as well as to make sure that the objectives of the project are, in fact, focused on the problem of interest. It is the function of the project evaluation team to work with the project director, curriculum specialists, and teachers in defining project objectives so that they can be measured and reflect clearly specified needs assessment. Operationally, this means that project objectives must communicate to the interested observer what the project participants should be able to accomplish at the conclusion of their exposure to the treatment involved in that project, the conditions under which they are to exhibit the desired behavior, and the overt behavior to be accepted as evidence of their having accomplished the objectives of the educational program.

It is the function of the EPA to verify that project objectives are indeed stated in such a manner that they can be evaluated. The heart of an objective is specificity. In order to be a well-written objective, most experts agree that four components must be included:

1. (WHO) A specific statement of the INDIVIDUAL(S) who will exhibit the behavior.
2. (WHAT) The specific BEHAVIOR exhibited when accomplished.
3. (WHEN) The specific POINT IN TIME the behavior is to be accomplished.
4. (HOW WELL) The specific CRITERIA OF SUCCESS to be obtained.

An example of a measurable objective is as follows: Upon completion of the twelfth grade, every student will demonstrate ability to meet basic minimum reading requirements of the present adult society by correctly interpreting printed instructions and providing responses with 80% accuracy as verified by the instructor when given the following state or federal forms:

1. A sample state driver's license test.

2. An application for a social security card.
3. An income tax return (simple form).

When writing or validating the objectives of an educational program, the following should be adhered to:

Criteria	Application
1. Importance and Comprehensiveness. The stated objectives are important outcomes to seek in solving the identified problem.	"meet basic minimum reading requirements in present adult society."
2. Measurability. Valid ways of determining how well each objective is achieved are stated separately or are implied in the objective.	"as verified by the instructor."
3. Outcomes Specified. The objectives describe outcomes, not actions or solutions expected to produce the outcomes.	"correctly interpreting instructions and providing accurate responses with 80% accuracy."
4. Conditions of Achievement. The conditions under which achievement of the objective can be demonstrated as stated.	"upon completion of the twelfth grade every student . . . when given printed state or federal forms."
5. Relevance and Precision. The objectives are stated as narrowly and precisely as possible without sacrificing importance. Thus, planners are not misled into planning irrelevant or marginal activities by vagueness of the statement.	see statement of objective.

Criteria	Application
6. Relationship to Action. Causal events by which any plan of action might achieve the objective can be specified convincingly.	see statement of objective.
7. Communication. Those persons who interpret and use the objectives understand their intent.	see statement of objective.

Critique Evaluation Design

Many districts do not employ the specialized services of an evaluator. Auditors have found that in trying to prepare for an educational program audit, districts were faced with a new and difficult task. That was to devise an auditable evaluation design. To meet this need, the Office of the Los Angeles County Superintendent of Schools trained and assigned personnel to assist districts to write evaluation designs which would include measurable objectives, both product and process, a management plan, a time frame, identification of measuring instruments, and a reporting format. At this point, the Auditor undertakes a critique of the evaluation design.

The Auditor must begin the audit with an analysis of the design features necessary to insure quality control. The following questions serve to define the criteria for judging design quality:

1. Are the decision situations to be served adequately defined?
2. Are the research questions of interest clearly delineated?
3. Do the research questions adhere to the decision situations to be served?
4. Are the data to be collected adequately specified and do they match the research questions of interest?
5. Are all questions investigated?
6. Are the relevant populations and sampling procedures for data collection described?
7. Are the procedures valid?

8. Are the instruments for data collection adequately described?
9. Are they valid for the questions being investigated?
10. Are schedules specified for information collection?
11. Are formats and means for coding, organizing, storing, and retrieving data specified?
12. Are data analysis procedures specified?
13. Are the procedures specified appropriate for the situation?
14. Is a schedule specified for reporting relevant information to specified decision-makers?
15. Is the evaluation schedule presented?
16. Is the evaluation schedule given staff and resource availability?
17. Is the evaluation schedule realistic?
18. Is the evaluation design likely to provide useful (i.e., valid, reliable, objective) information?
19. Are there provisions made for process evaluation, that is, for observing the project in operation to determine whether or not it is functioning according to specifications?
20. Is the evaluation budget adequate to carry out the proposed evaluation?

It is essential to emphasize that this list is not all inclusive, nor is it arranged in priority sequence. It is assumed that variations of these criteria would be developed for use in terms of the educational project being audited.

It is the function of the project evaluation team to select evaluation instruments which will measure the behavioral outcomes previously specified as objectives of the project under consideration. The EPA must verify that the instruments chosen by the project evaluation team actually have the capability, if administered correctly, to provide the kind of data relevant to the decisions to be made. If, in the opinion of the EPA, the proposed evaluation instruments do not meet the criteria of relevance, then he must suggest alternative instruments.

In order to perform this task effectively, the EPA must be:

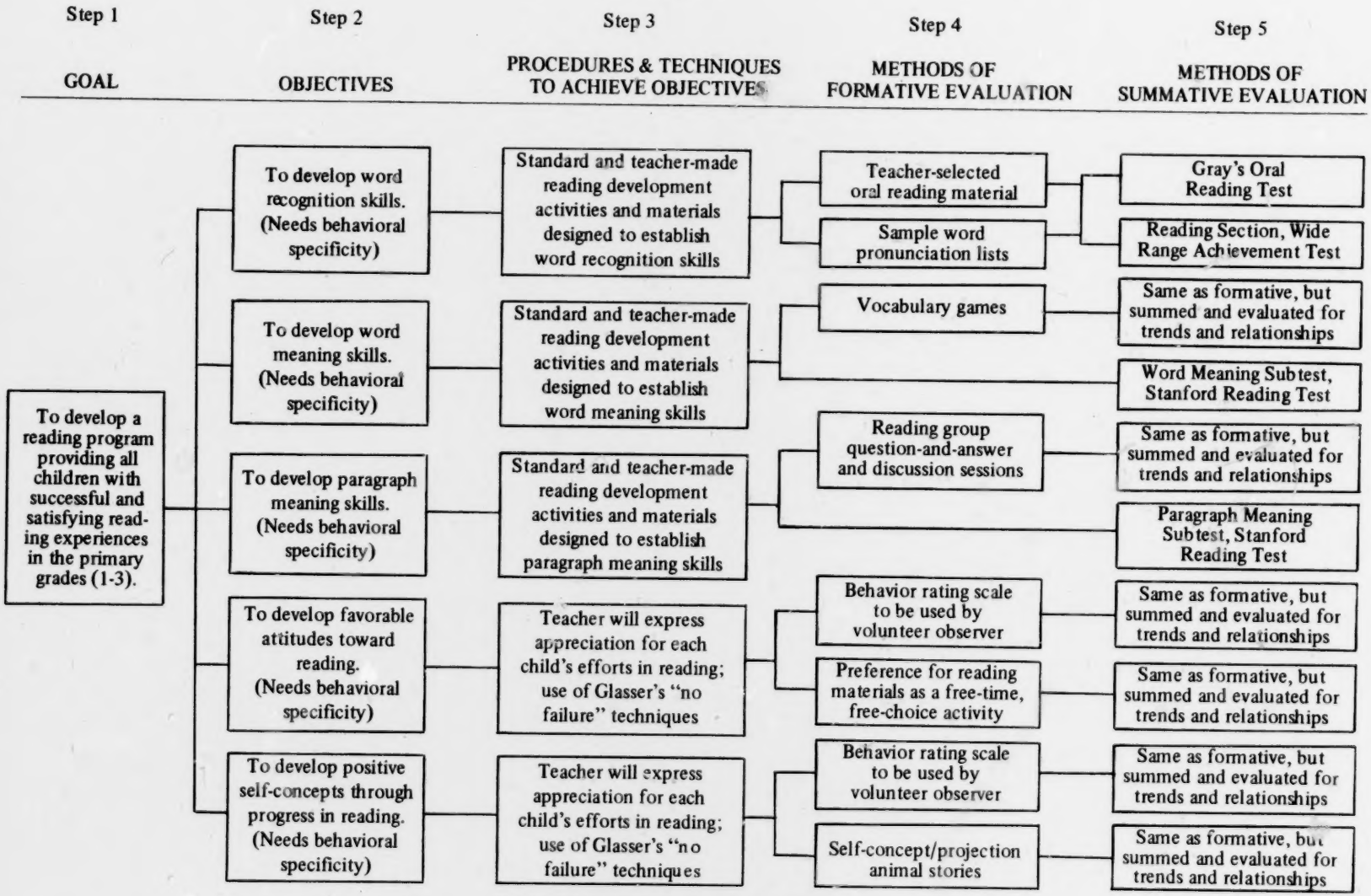
1. Totally familiar with the objectives of the project.
2. Thoroughly conversant with the objectives of the evaluation.
3. Able to define the nature of the decisions to be served by the evaluation data.
4. Familiar with reliable sources to validate his opinions of test instruments.
5. Knowledgeable that the instrumentation will effectively measure behavioral outcomes.

The evaluation phase of the educational audit can best be represented by a flow chart (see Figure 1) which moves from left to right beginning with the goal (Step 1), which is then spelled out in terms of objectives (Step 2). Next (Step 3), specific procedures and techniques to achieve these objectives are designed and described. In the flow chart the observable behaviors associated with each objective and equivalent specificity regarding the procedures and techniques to be used to achieve these objectives would normally be stated. For brevity, they are omitted here.

Formative evaluation in the instructional area (Step 4) is intended to provide on-going feedback to the teacher to determine how well students have mastered various elements in a particular instructional program so that decisions can be made on how instruction should best proceed. It attempts to answer such questions as, "How are things going?" "What seems to be working or not working?" "Are some changes or additions needed?" Formative evaluation, as the term implies, is intended to help improve the instructional program. Summative evaluation (Step 5) is terminal in nature. Essentially, it aims to answer one question: Were the objectives achieved? In other words, at the end of instruction, where do the pupils stand in terms of the objectives initially stated in Step 2?

In Figure 1, which takes an arbitrary instructional goal, the basic format for graphically illustrating the evaluation process has general application, whether one is concerned with a management plan, an instructional program, or an educational support program.

FIGURE 1


Step 1
GOAL
Step 2
OBJECTIVES
Step 3
PROCEDURES & TECHNIQUES TO ACHIEVE OBJECTIVES
Step 4
METHODS OF FORMATIVE EVALUATION
Step 5
METHODS OF SUMMATIVE EVALUATION
To develop a reading program providing all children with successful and satisfying reading experiences in the primary grades (1-3).
To develop word recognition skills. (Needs behavioral specificity)
Standard and teacher-made reading development activities and materials designed to establish word recognition skills
Teacher-selected oral reading material
Sample word pronunciation lists
Gray's Oral Reading Test
Reading Section, Wide Range Achievement Test
To develop word meaning skills. (Needs behavioral specificity)
Standard and teacher-made reading development activities and materials designed to establish word meaning skills
Vocabulary games
Same as formative, but summed and evaluated for trends and relationships
Word Meaning Subtest, Stanford Reading Test
To develop paragraph meaning skills. (Needs behavioral specificity)
Standard and teacher-made reading development activities and materials designed to establish paragraph meaning skills
Reading group question-and-answer and discussion sessions
Same as formative, but summed and evaluated for trends and relationships
Paragraph Meaning Subtest, Stanford Reading Test
To develop favorable attitudes toward reading. (Needs behavioral specificity)
Teacher will express appreciation for each child's efforts in reading; use of Glasser's "no failure" techniques
Behavior rating scale to be used by volunteer observer
Preference for reading materials as a free-time, free-choice activity
Same as formative, but summed and evaluated for trends and relationships
Same as formative, but summed and evaluated for trends and relationships
To develop positive self-concepts through progress in reading. (Needs behavioral specificity)
Teacher will express appreciation for each child's efforts in reading; use of Glasser's "no failure" techniques
Behavior rating scale to be used by volunteer observer
Self-concept/projection animal stories
Same as formative, but summed and evaluated for trends and relationships
Same as formative, but summed and evaluated for trends and relationships

EDUCATIONAL AUDIT EVALUATION

Critique of the evaluation design is a key activity which is conducted by the Auditor to ensure the auditability of a program. The Auditor's task is to verify that project objectives are stated in such a manner that they can be evaluated. To make sure that the recommendations are clearly understood, both a conference and a written critique are recommended. The following was listed as an objective in the evaluation design submitted to the Auditor by one school district.

"Has the ability to find information." A clearly stated performance objective should specify WHO, WHAT, WHEN and HOW MUCH. After the Auditor's critique, the district revised the objective as follows:

"By the end of the school year, 90% of the ninth graders participating in the program who took both pre and post tests will demonstrate greater ability (significant at the .05 level) to find selected information than a comparison group."

Another important aspect of the critique is a review of the appropriateness of the measuring instruments. In another district, the District Evaluator administered a pre test to establish baseline data. The Auditor found that even before participation in the program, 50% of the students already scored above the 99th percentile on the proposed test. It was the Auditor's responsibility to advise that this was not an appropriate instrument, and to recommend others which would encompass the relevant parameters.

The Auditor should also scrutinize tests for appropriateness of content. In one case, an Evaluator was planning to measure Reading Comprehension with the Jastak Wide Range Achievement Test, a test which includes only word recognition as a measure of Reading. Here again, the Auditor's responsibility was to advise that the instrument was not designed to measure the stated objective, and to recommend alternative instruments.

The Audit Contract

The following contract form can serve in helping the auditor to develop an audit contract with a local school district. Following is the form in use by the Office of the Los Angeles County Superintendent of Schools in auditing programs in school districts in federal projects. The auditor and the LEA are cautioned, however, that any contract between them should be specific to the project to be audited. This form should be modified to conform to the requirements of both the auditor and the LEA.

OFFICE OF THE LOS ANGELES COUNTY SUPERINTENDENT OF SCHOOLS

AGREEMENT
FOR
EDUCATIONAL PROGRAM AUDIT

The OFFICE OF THE LOS ANGELES COUNTY SUPERINTENDENT OF SCHOOLS, hereinafter also referred to as County, and

_____, hereinafter also referred to as District,

mutually agree as follows:

WHEREAS, the County is involved in providing education program audit services, hereinafter also referred to as Audit; and

WHEREAS, the District is in need of education program audit services of the _____.

The County shall perform audit services for said _____ Program, hereinafter also referred to as Project as follows:

1. SERVICES AND PRODUCTS TO BE PROVIDED BY COUNTY

   a. Provide Audit Reports

      The County will provide three audit reports in accordance with Paragragh 5 and 6 hereof.

   b. Conduct On-Site Visits

      The County will conduct on-site visits in order to become familiar with the Project's major components, to conduct interviews, to observe project administration, to conduct spot check of the evaluator's procedures, and to review the operational aspects of the various project components.

c. Periodic Progress Report Meetings

The County will hold periodic progress report meetings with the District Superintendent, the Project Director, and the Evaluator, as required, in order to assure open communication and to discuss recommendations.

2. PROJECT PERSONNEL

a. County personnel who will take part in the conduct of the Audit are described in the resumes. Said resumes are attached to this agreement and made a part of the agreement as though written into the body of the agreement. Any changes in assigned staff will be contingent upon approval of the Project Director and the appropriate County representative. The County's tentative plan for utilization of assigned personnel will be:

1. (auditor)
2. (auditor)
3. (auditor)

3. FACILITIES AND SERVICES TO BE PROVIDED BY DISTRICT

a. The District will permit the use of office and/or conference room space with appropriate writing surfaces to facilitate completion of any paper work while conducting on-site visitation.

b. The District will provide the following documents during the first week of the Audit agreement period:

(1) Federal Regulations

(2) Guidelines and Policy Statements of the District

(3) Complete Project proposal

(4) Pertinent correspondence between the District and the funding agency

(5) Copy of contract between the District and any other technical assistance source affecting the Project and the County's audit

(6) All other reports and documents developed during the Project will also be made available.

4. AUDIT PLAN

Specific audit sampling techniques will be utilized to complete the Audit. These techniques and related activities are described in the Audit Plan attached hereto and made part of this agreement as though written in detail into the body of the agreement.

5. SCHEDULING SPECIFICATIONS

a. The County shall complete major activities of the Audit, including the completion and delivery of audit reports, according to the following schedule.

(1) Critique Evaluation Design	_____
(2) Complete Audit Plan	_____
(3) Complete Interim Audit Report #1	_____
(4) Complete Final Audit Report	Ten (10) workdays after receipt of Final Evaluation Report

b. Unless otherwise mutually agreed, any delays by the District in furnishing required information to the County will authorize the County to make equivalent adjustments in the Audit schedule.

c. The conduct of all on-site audit activities will be approved by Project Director prior to actually carrying out the activities. The County will spend at least three (3) days on site to observe and become familiar with the major Project components and related activities. The County will request authority to conduct on-site visits five working days prior to the desired date, except for one (1) unannounced site visit. Approval or rejection of such requests must be made at least two days prior to the scheduled on-site visit.

6. AUDIT REPORTS

a. All preliminary drafts and final reports of audit activities and findings will be presented directly to the District Superintendent. Any subsequent release to other individuals, firms, or agencies shall be approved by the District Superintendent.

b. Five (5) copies of each audit report will be delivered to the District Superintendent.

c. The County will hold periodic progress report meetings with the Project Director and the Evaluator in accordance with Paragraph 5 hereof.

d. Audit reports will include, but are not limited to, the following contents:

(1) Introductory and general comments concerning the quality of the project evaluation and the comparative findings of the project evaluation and the Audit.

(2) Detailed critique of the comprehensive evaluation conducted, by component, based on an assessment of the instruments used, data collection, data analysis, and data analysis presentation procedures.

(3) Description of the County's on-site visit findings and their correlation with the Project Evaluator's data and reports on a component-by-component basis, summary of consistencies and discrepancies, and interpretation of the discrepancies.

(4) Recommendations for revisions in the evaluation design, including a rationale for each recommendation. Since the County's objectivity can be retained only if the selection of a specific corrective action is a local decision, the County will provide recommendations posing alternative actions or possible sources of assistance to the Project in correcting the deficiency.

(5) Confirmation or questioning of the need for program modifications which have been proposed as a result of Project evaluation.

e. The County will be responsible for the preparation and certification of all audit reports provided to the District.

7. ASSURANCE OF CONFIDENTIALITY

a. Any need by the County to have access to specific documents or persons will be made known to the Project Director. Such requests are expected to include only those items outlined in the OE, "Outline of Education Program Auditing Procedures," and only to be from those persons directly involved in the Project.

All information and findings related to the Audit will be held in strictest confidence by the County. Any nonconfidential publicity, journal articles, or other printed matter of a dissemination nature which may be developed during the contract period will be presented to the District Superintendent or his designated representative for concurrence and approval prior to publication or release by the County.

8. PAYMENT SCHEDULE

a. Upon completion and delivery of the required audit reports, the District shall pay to the County the sum of _____ within ten (10) days of receipt of an itemized invoice. Payment to be made as follows:

Critique Report	_____	$____
Interim Report #1	_____	$____
Interim Report #2	_____	$____
Final Report	10 days after receipt of Evaluation	$____

b. For each major report component required in accordance with Paragraph 6(D), which is not included in audit report, _____% of the payment due upon the submission of that report shall be withheld until the report is completed.

c. For each week that an audit report is overdue in submission, _____% shall be deducted from the total payment amouut.

9. INDEPENDENT CONTRACTOR

While performing services as contemplated by this agreement, County is an independent Contractor and not an officer, agent or employee of the District.

10. HOLD HARMLESS

a. County agrees to maintain adequate workmen's compensation and liability insurance and to hold District harmless and to indemnify the District from every claim, demand, or liability which may be made by reason of:

(1) Any injury to a person or property sustained by County or by any person, firm, or corporation employed directly or indirectly by the County upon or in connection with the work called for in this agreement, however, caused; and

(2) Any injury to a person or property sustained by any person, firm or corporation caused by any act, neglect, default, or omission of the District, upon or in connection with the work covered by this agreement, whether the said injury or damage occurs upon or adjacent to the work; and

(3) County, at its own risk shall defend any and all actions, suits or other proceedings, that may be brought or instituted against the District on any such claim, demand or legal proceedings or result thereof.

11. STANDARD OF WORK

The Contractor agrees that all work will be performed in accordance with the highest professional standards.

12. DURATION OF AGREEMENT

This agreement shall be in full force and effect upon execution. This agreement shall be subject to amendment and/or termination by mutual consent of the parties, in writing, in which event both parties shall be discharged from all obligations hereunder, except those obligations for reimbursement as may be accrued but unpaid on the date of expiration.

This Agreement shall be in full force and effect through _____.

OFFICE OF THE LOS ANGELES COUNTY SUPERINTENDENT OF SCHOOLS	SCHOOL DISTRICT
By _____	By _____
Contractual Relations Officer	Title _____
Date _____	Date _____

The Audit Plan

The Audit Plan is an essential part of the Audit Process. It is a planning and operational control document for the EPA and a quality and management control document for the local project director. The plan indicates the techniques, schedules, processes, and procedures which the EPA will use in judging the adequacy of the evaluation process and in verifying the evaluation findings.

At this point in the sequence of events, the Auditor identifies those aspects of the evaluation plan upon which he will concentrate his reviews, on-site activities, and data analyses.

There are certain elements which should appear in any audit plan. They include 1) a notation of the types of activities to be performed, 2) when they are to be carried out, 3) how many work days are required for their completion, and 4) when specific documents or reports are to be provided.

The Auditor develops a list of his planned activities in the sequence in which they will occur. In Example A which follows, he then transfers them to blocks, connects them in order of occurrence, and plots them against a time line. Decision or conference points and report availability dates are also displayed. Audit Plan A displayed below incorporates each activity into the responsibility areas of data collection, data analysis, and data reporting.

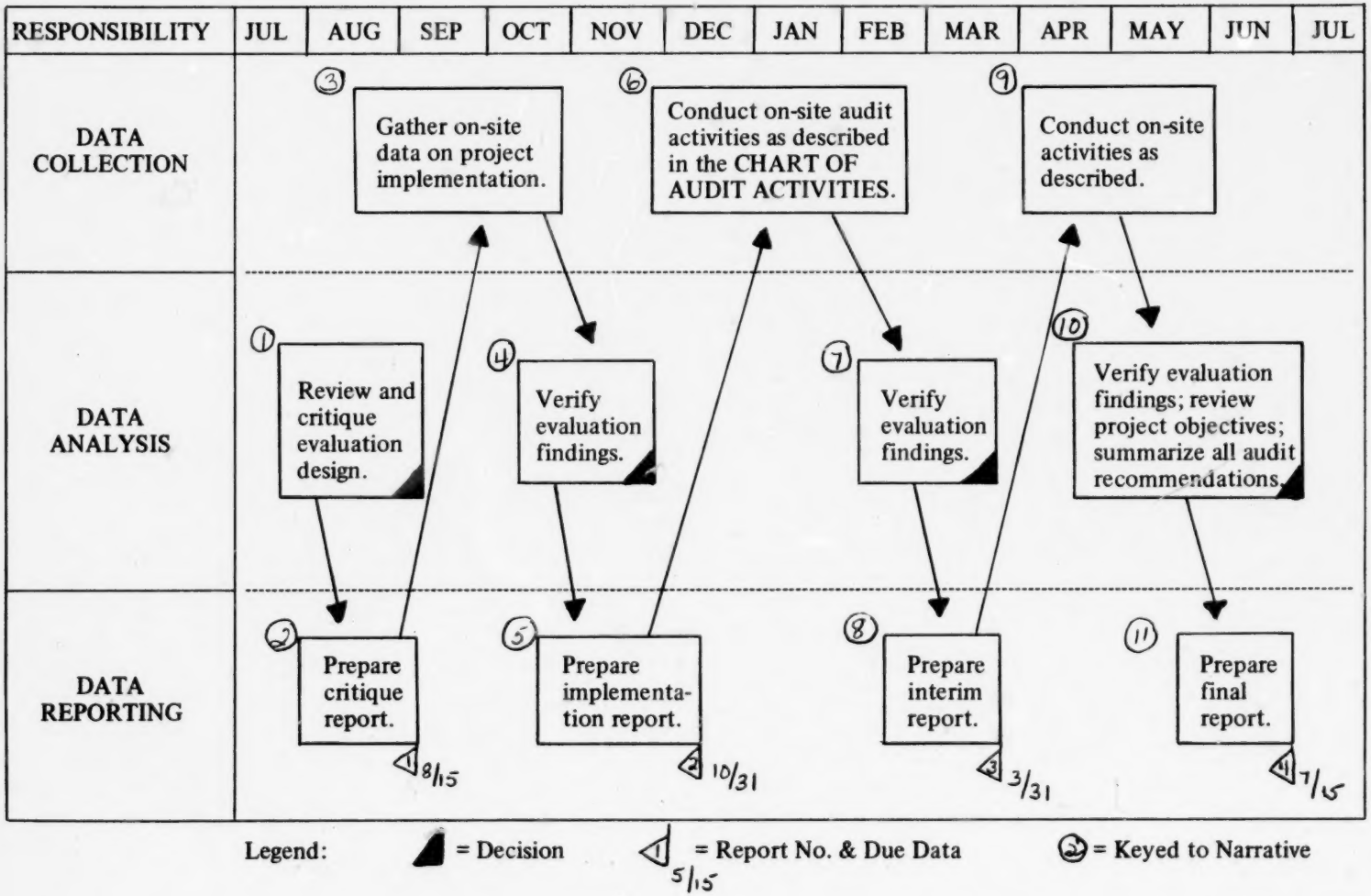
Audit Plan B displays the project objectives and the Project Personnel Responsibilities and Auditor Responsibilities related to each objective.

The advantage of displaying the audit plan is that all major activities are displayed in relationship to each other and also to the overall project time line. It also requires the auditor to be highly specific as to when he is going to perform a task and how long he is going to take to complete it. Numbering of the major task objectives, a breakdown

of the task, and a detailed explanation of the planned work activities is recommended as a companion piece for this display.

The audit plan is one of the most useful tools for facilitating the audit process. By visually displaying the planned audit activities in relation to project and evaluation activities, the purpose of the audit effort is clearly understood. The audit plan should identify who is responsible for each phase of the audit process, where each activity will take place, and the techniques that are to be utilized. So drawn, this plan is valuable to the Auditor in scheduling workload and to all members of project management who will be dealing with the Auditor.

AUDIT PLAN A


RESPONSIBILITY
JUL
AUG
SEP
OCT
NOV
DEC
JAN
FEB
MAR
APR
MAY
JUN
JUL
DATA COLLECTION
DATA ANALYSIS
DATA REPORTING
3
Gather on-site data on project implementation.
6
Conduct on-site audit activities as described in the CHART OF AUDIT ACTIVITIES.
9
Conduct on-site activities as described.
1
Review and critique evaluation design.
4
Verify evaluation findings.
7
Verify evaluation findings.
10
Verify evaluation findings; review project objectives; summarize all audit recommendations.
2
Prepare critique report.
5
Prepare implementation report.
8
Prepare interim report.
11
Prepare final report.
1 8/15
2 10/31
3 3/31
4 7/15
Legend:
= Decision
1 5/15 = Report No. & Due Data
2 = Keyed to Narrative

AUDIT PLAN B

	PROJECT PERSONNEL RESPONSIBILITIES				AUDITOR RESPONSIBILITIES				
	TARGET	TASK	MEASURE	DATE	AUDIT SAMPLE	DATE	ANALYSIS	REPORT	DATE
1.2.1	Kindergarten	Attain Median at 13 percentile	Metropolitan Readiness Test	7 months in project 5-15-73	Examine sample median	5-25-73	Report % agreement	First Interim Report	1-26-73
2.2.1	Grade 1	Median grade equivalent 2.0	Cooperative Primary Math	7 months in project pre 10-15-72 post 5-15-73	Rescore 10 math tests. Compute sample median	1-11-73 5-25-73	Report % agreement	First Interim Report Final Report	1-26-73 7-30-73
3.2.1	90% of pupils receiving nursing services at each grade	MDN = MDN GP reading score of Title 1 pupils at same grade level or Q1 = 30%, Q2 = 60% or Q3 = 80%	K-Metropolitan Readiness 1-3 Co-op Primary Reading 4-6 CTBS Reading	Pre 10-15-72 Post 5-15-73	100% sample	1-11-73 5-25-73	Report % agreement	First Interim Report Final Report	1-26-73 7-30-73
4.2.1	Pupils selected in Oct. 1972 for treatment	50% reduction in behavior from baseline	Pre-post observation	10-15-72 5-15-73	100% sample	1-11-73 5-25-73	Report % agreement	First Interim Report	1-26-73
5.2.1.	90% of pupils of parents in Q4 for school contacts 72-73 school year	MDN GP Reading or Math = MDN GP of other Title 1 pupils in like grades	Metro-K Co-op 1-3 CTBS 46	1015-72 5-15-73	100% sample	1-11-73 5-25-73	Report % agreement	First Interim Report Final Report	1-26-73 7-30-73
6.2.1	90% of pupils of teachers who completed 10 Individualized Instruction sessions	MDN GP Reading = MDN GP of other Title 1 pupils in like grades	Co-op 1-3 CTBS 4-6	10-15-72 5-15-73	100% sample	1-11-73	Report % agreement	First Interim Report	1-26-73

CHAPTER III

The Interim Audit Report

The interim audit reports should include the following:

1. Verification of evaluation procedures and data collection
2. Observation of testing
3. On-site visits
4. Spot-checks of materials and classes
5. Notation of discrepancies
6. Auditor's recommendations including alternative strategies and supporting rationale for revisions to the evaluation plan
7. Reference to Checklist of Systematic Instruction – Preferred Practice[3]

The interim audit reports take two forms: 1) a formal interim report based on the progress of the program evaluation presented midway through the project year, and 2) informal interim reports which should be submitted periodically and may be a simple letter or memo.

Process-Formative Evaluation

The on-going phase of the audit process represents a highly significant and important aspect of the formative-summative approach. Not only does this introduce the realistic and essential elements for self-correction, but it also maximizes the involvement of the educational staff in self-evaluation. Lastly, it provides, through the expertise and training of the EPA, critical judgments in regard to degree of progress, logistical analysis, and ultimate expectations. In determining whether the original basic objectives were well defined, realistic, and clearly understood, the following questions need to be considered:

1. Are conditions and procedures to achieve objectives reasonable?
2. Are conditions and procedures to achieve objectives practical?
3. Are feedback processes appropriate?
4. Are feedback processes broad based?

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[3]See Checklist of Systematic Instruction -- Preferred Practice, pp. 23 and 24.

CHECKLIST OF SYSTEMATIC INSTRUCTION – PREFERRED PRACTICE

COMPONENTS	ACTUAL DISCREPANCY	ADDITIONAL INFORMATION	RECOMMENDATION
Instruction			
• Number of students (size of instructional groups, individualized instruction, experimental and control groups)			
• Physical arrangement and environment			
• Instructional time devoted to program			
• Additional personnel (aides, etc.) for program			
• Criteria for selection of pupils for program			
• Interaction students with students students with teachers students with materials teachers with materials			
• Teacher behaviors and performance			
• Student behaviors and performance			
• Strategies of instruction			
• Feedback to students and teachers			

COMPONENTS	ACTUAL DISCREPANCY	ADDITIONAL INFORMATION	RECOMMENDATION
Staff Development			
• Quantity of inservice meetings			
• Quality of inservice meetings Orientation to program Relevancy to program Involvement of teachers			
• Total school participation			
• Consultants			
Materials			
• Materials necessary for program			
• Compatibility of materials utilized in program with objectives			
• Procedures for selection and attainment of materials			
• Upkeep, replacement, and storage of materials			
• Budget for additional materials			
Community Involvement			
• Parent orientation			
• Parent involvement in program			
• Opinions of parents and community			
• Meetings for parents and/or community			
• Reports to parents and/or community			

5. Are proper instrumentation techniques provided?
6. Are constraints and parameters well defined?
7. Are adequate resources available for effective implementation?
8. Are effective inservice programs being conducted?
9. Are sufficient opportunities provided for audit process?
10. Are feedback channels working effectively to provide for substantive information?
11. Are adjustments and modifications occurring as a result of feedback?
12. Are evaluative instruments providing significant data?

The culmination of the Auditor's on-site visit is an Interim Audit Report. This report should include those reporting requirements listed in paragraph 6d of the Audit Contract. The Interim Audit Report is an official report submitted directly to the Superintendent by the Auditor. As a matter of procedure, however, this report is initially sent to the Project Director in time to allow him to develop rebuttals to any points with which he disagrees, or to develop plans to implement any corrections he agrees are needed. An example of an Interim Audit Report is shown on the following pages.

December 12, 1972

Mr. John Doe
Superintendent
Union High School
Los Angeles County

Dear Mr. Doe:

In accordance with paragraph six of the Audit Contract, relating to the ESEA Title I Program, the following Interim Audit Report is hereby submitted.

This report is based upon data generated as a result of the evaluation critique on November 3, 1972, and the on-site visit of the Auditor to A and B High Schools on December 6, 1972.

1. On November 3, 1972, the Auditor met with the Project Director, Project Evaluator, and representatives of the State Department of Education to clarify the statements of objectives and the evaluation procedures. The State Department representatives agreed with the proposed changes. No comparative findings of the Project Evaluation and the Project Audit are included in this report since none were planned to occur this early in the project.

2. The Auditor concurs with the evaluation instruments selected for the project and with the proposed data collection, data analysis, and data reporting procedures described in the evaluation design.

3. This paragraph reports data generated during the on-site visit of the Auditor on December 6, 1972. The evaluation design does not envision a Project Evaluator's report at this stage of the project, and no study of the correlation with the Auditor's findings was planned at this stage. The Auditor sampled the records of ninety-one students at B High School and fifteen students at A. At B High all students in the sample were scheduled into a laboratory period as provided in the project proposal. At A, all but one of the students in the sample were scheduled into the laboratory period. The exception was a student who had arrived the day prior to the Auditor's visit, according to the Principal. The nurses records of the same sample at both schools were examined to ascertain whether they had been screened with audiometer and telebinocular. At B High, seventeen with the telebinocular. Fifteen of this group of students had had both tests; two received only the telebinocular and one received only the audiometer screening. At A, nine students in the sample had received the screening on both the audiometer and telebinocular.

The project proposal provides that all project participants would be scheduled for this screening in September-October, 1972. Based on the Auditor's sample of approximately one-third of the project participants, only twenty-five percent of the students had been screened at the date of the Auditor's on-site visit. It should be noted that the project budget makes no provision for Health Services expenditures. The same nurse who provides district wide health services also is assigned to conduct the required health screening for project participants. The B High Principal observed that a temporary person had to be hired from district funds to supply needed health services.

The Auditor examined the on-going evaluation records of Project Teachers and Project Aides. The evaluation records of all Project Teachers indicated that only two of the five Project Teachers had been evaluated by the date of the Auditor's on-site visit. Records of the Aides indicated that all had been evaluated to date. However, the evaluation was made by the classroom teacher and not by the supervising Principal or Vice Principal as stated in the proposal, and was not related to individualizing of instruction.

The Auditor examined and rescored a random sample of the approximately 350 reading and math pretests. It was found that 41.7% of the reading tests at A were inaccurately scored; 5 tests in 12. At B High School, 15.1% of the reading tests were inaccurately scored; 13 tests in 86. The math tests at A were inaccurately scored in 15.4% of the cases; 2 in 12. At B High School the math tests were inaccurately scored in 32.6% of the cases; 28 in 86. Overall, the reading tests were 18.4% inaccurately scored; the math tests 30.3%.

In the reading test, sixteen of the inaccurately scored tests penalized the student from 1 to 9 raw scores. The remainder of the inaccurately scored tests added one or two raw score points to the students score.

It should be noted that the magnitude of the scoring error for an individual student was sufficiently small that there was no instance in which a student's placement in the quartile was altered.

TABLE I

Number of Students in	Q1	82	83%	Required Number of	70	70%
	2	9	9%	Students to attain	15	15%
	3	6	6%	reading objective	10	15%
	4	2	2%		5	5%

Table I indicates that only 12 students in the first quartile in the Auditor's sample population must move up to the second quartile to attain the reading objective. It is not necessary that any of the students in Q2, Q3, or Q4 improve in order for the project to attain the stated objective in reading.

An examination of the math scores of the population sampled by the Auditor indicated the following:

TABLE II

Number of Students in	Q1	49	Required Number of	70	70%
	2	25	Students to attain	15	15%
	3	12	math objective	10	10%
	4	14		5	5%

Table II indicates that no student need move up to a higher quartile to meet the stated math objective.

4. Recommendations:

A. Reexamine the project requirement that all project participants be given audiometer and telebinocular screening.

1. Reexamine the nurses' practice of giving multiple screening to students who initially do not pass the test.

2. Examine the feasibility of supplementing the present nursing services from district or project funds.

B. Apprise the Principal/Vice Principal of the Project requirement that Project Teachers and Aides have on-going evaluation reports related to individualizing of instruction in language development and math made by the Principal/Vice Principal.

C. Examine the sensitivity settings of the optical scanner test scoring device to increase the accuracy of test scores.

1. Check the machine score accuracy by running the Right-Wrong answer key through the scanner after each twenty-five to fifty answer sheets.

2. Recheck all hand scored answer sheets.

D. Examine the validity of the stated objectives in Language Development and Mathematics since no improvement is required in math and a minimal number need to improve in reading to attain the objectives. The present objective requires that approximately 14% of the projected 245 students in Q1 need to move to a higher quartile to attain the objective.

1. Examine the per pupil cost of the gain of the projected 36 students in the project who are expected to move to a higher quartile.

5. The Auditor recommends no program modification.

Sincerely yours,

Auditor

CHAPTER IV

The Final Audit Report

The final year-end audit report should present comments on audit activities which have been conducted since the last interim report as well as a summary of the audit findings and recommendations for the entire contract period.

This chapter discusses and illustrates the type of information which should be included in the final audit report. The five content areas suggested by the United States Office of Education for inclusion in the report are:

1. Introductory and general comments
2. Detailed critique of the product and process evaluation
3. Description of the Auditor's on-site visit findings
4. Recommendations for revisions in the evaluation design
5. Confirmation or questioning of the need for program modifications

1. Introductory and general comments concerning the quality of the project evaluation and the comparative findings of the project evaluation and audit.

This area describes the general status of the project evaluation and includes the purpose of the final audit report. It states the activities accomplished by the Auditor such as critiquing the evaluation design, interviewing the project staff, and conducting on-site visitations and observations and lists the overall findings which resulted from these activities. An example of such findings might be:

"The findings of the Auditor agree with those reported in the final evaluation report."

Certain program operational processes which were observed by the Auditor and found to be correctly reported may be verified by listing the processes, such as:

"The personnel reported in the original proposal were observed on the job in actual project operation. The number of project teachers and specialists were in agreement with district records."

Detailed critique of the product and process evaluation conducted for operation and management in each component, based on an assessment of the instruments used, data collection procedures, data analysis techniques, and data analysis presentation.

This area discusses each section of the final evaluation report, such as Introduction, Budget, Summary and Recommendations, Evaluation of Project Objectives, and Appendix. The critique and verification are based on United States Office of Education guidelines specific to the project. Typical comments (kept brief for the purpose of providing examples) which might originate from these sections are:

1. "There were no unusual budgetary changes and the funds were used as budgeted."
2. "The evaluation design did not incorporate an analysis of the gathered data."
3. "The Reading Component was generally much better organized than the other three components."
4. "With the exception of published tests, the appendix contains the instruments used for the project's data collection."
5. "Although objective number ten was not met, it can be noted that 80% of the students in the project increased in positive behavior."
6. "Objective number seven does not include the instrument to be used to measure the desired performance."
7. "The summary and recommendation sections contain an excellent summary of the attainment of performance and process objectives."

Description of the Auditor's on-site visit findings and their correlation with the evaluator's data and reports on a component-by-component basis, summary of consistencies and discrepancies, and interpretation of the discrepancies.

All the on-site visits which were conducted should be listed by date, activity performed, and member of the audit team making the visit. Specific activities performed may include reviewing program records, reviewing any audit reports with the administration, meeting and interviewing with the program staff, and observing testing procedures and administration. Example findings which might evolve from these on-site visits include:

1. "The Auditor reviewed the records of all project students to see that all tests were included as stated in the objectives. There were no discrepancies in the data."
2. "Discussion with the Project Director focused on modifications for next year. He stated there would be a move to implement self-contained classrooms for all grade levels."
3. "Since the Auditor did not review the actual testing situations, this audit can only verify that the data were collected and reported for each student."
4. "The Auditor interviewed teachers to obtain general comments on the program. One teacher commented that the Social Studies books were not used this year since they did not coordinate with the objective."

If there are any problems (i.e., in reference to staff personnel or program support), these may be described and suggested solutions may be made by the Auditor.

4. Recommendations for revisions in the evaluation design, including a rationale for each recommendation.

Since the Auditor's objectivity can be retained only if the selection of a specific corrective action is a local decision, he should provide general rather than specific recommendations, posing several alternative actions or possible sources or assistance to the LEA in correcting the deficiency.

These may be recommendations for improvement as a result of critiquing the final evaluation report, or they may be recommendations that were in the pre-audit critique or interim reports which the Auditor would like to reemphasize. Example recommendations are:

1. "The project should continue to request financial support to develop the remedial program. This is a well-organized project and the auditor feels it is entering a phase of refinement."

2. "Since there are so many recommendations included in the final evaluation report, it might be wise to place priorities on those which are felt to be most vital to the overall success of the project."

3. "Performance and process objectives should be developed for each component of the evaluation. Data must be related to specific objectives if the results are to be interpreted so as to measure attainment of the objectives and thereby measuring the success of the program."

5. Confirmation or questioning of the need for program modifications which have been proposed as a result of project evaluation.

This area includes Auditor comments on the recommendations of the evaluation reports. These modifications may also have been confirmed in the interim audit report. These changes are not always major changes in the evaluation design, but they do reflect the opinions of the Auditor which he feels will refine and improve the project. They should not be in conflict with district guidelines.

The development and delivery of the audit report is not all that is required of the Auditor. The Auditor should review and discuss the contents of all reports in a joint conference with the Project Director and the Evaluator. There are several reasons for this requirement. It provides an opportunity for project and evaluation staff to point out any discrepancies or misunderstandings which the Auditor may have inadvertently incorporated into the rationale upon which his recommendations are based. It also makes the Auditor available to project and evaluation staff for discussion of specific audit recommendations and findings and for clarification of any items which may not be fully understood.

The final report is the Auditor's certification of the evaluation design or his criticism of any facet of this design which he feels is not adequate to the task of properly evaluating project process, product, and management.

SUMMARY

The Educational Program Auditor needs to be aware of the impact of an outsider looking in on a system. For some personnel, the Auditor's activities may be construed as a threat and generate anxiety. Both the Auditor and school administrators should clarify to district personnel that the Auditor's function is to emphasize feedback rather than inspection. The Auditor's attention is directed to the congruence between the district's evaluation design and its implementation of the program, not to criticism or evaluation of individuals. Interactions with personnel at every level should be conducted in the spirit of redesign for quality assurance. All communications, including audit reports, should be clear, explicit, and understandable to the intended reader or receiver.

As Lessinger[4] has said, the application of the educational program audit as a feedback loop to educators will guarantee the acquisition of basic skills by all of our children through the concept of accountability. Such a process can revitalize the public schools, save society the long-term cost of allowing its schools to define millions of children as "failures," and assure that as taxpayers we get our dollar's worth.

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[4]Lessinger, Leon. Op. cit., pp. 12 and 19.